

**TABLE 2**  
**Personal Income Tax**  
**PERSONAL AND DEPENDENT EXEMPTIONS**  
**AND STANDARD DEDUCTION**

Type	Taxable Year						
	1935-38	1939-42	1943-44 <sup>a</sup>	1945-48 <sup>b</sup>	1949-52 <sup>c</sup>	1953-58 <sup>d</sup>	1959-63 <sup>e</sup>
I. Personal Exemptions							
a. Married Filing Joint and Surviving Spouse	\$ 2,500	\$ 2,500	\$ 3,500	\$ 4,500	\$ 3,500	\$ 3,500	\$ 3,000
b. Married Filing Separate	1,250	1,250	1,750	2,250	1,750	1,750	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000
e. Blind (Additional)	-	-	-	-	500	500	600
f. Senior (Additional)	-	-	-	-	-	-	-
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100
II. Dependent Exemption	400	400	400	400	400	400	600
III. Standard Deductions							
a. Married Filing Joint and Surviving Spouse	-	-	-	-	-	-	-
1. Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	-	10.0%
2. Adjusted Gross Income of \$10,000 or more	-	-	-	-	-	\$ 600	\$ 1,000
3. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	-	-
4. Adjusted Gross Income less than \$10,000	-	-	-	-	-	6.0%	10.0%
b. Head of Household (Unmarried)	-	-	-	-	-	-	-
1. Adjusted Gross Income of \$5,000 or More	-	-	-	\$ 300	\$ 300	\$ 300	\$ 500
2. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%
c. Single and Married Filing Separate	-	-	-	-	-	-	-
1. Adjusted Gross Income of \$5,000 or More	-	-	-	\$ 300	\$ 300	\$ 300	\$ 500
2. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%

Type	Taxable Year					
	1964-66 <sup>f</sup>	1967 <sup>g</sup>	1968-86 <sup>g,h,j</sup>	1987-92 <sup>i,j</sup>	1993 <sup>j</sup>	1994 <sup>j</sup>
I. Personal Exemptions						
a. Married Filing Joint and Surviving Spouse	\$ 3,000	\$ 50	\$ 50	\$ 102	\$ 128	\$ 130
b. Married Filing Separate	1,500	25	25	51	64	65
c. Single	1,500	25	25	51	64	65
d. Head of Household (Unmarried)	3,000	50	50	102	64	65
e. Blind (Additional)	600	8	8	51	64	65
f. Senior (Additional)	-	-	-	51	64	65
g. Estates	1,000	10	10	10	10	10
h. Trusts	100	1	1	1	1	1
II. Dependent Exemption	600	8	8	51	64	65
III. Standard Deductions						
a. Married Filing Joint and Surviving Spouse	\$ 1,000	\$ 1,000	\$ 2,000	\$ 3,760	\$ 4,804	\$ 4,862
1. Adjusted Gross Income of \$5,000 or more	-	-	-	-	-	-
2. Adjusted Gross Income of \$10,000 or more	\$ 1,000	\$ 1,000	-	-	-	-
3. Adjusted Gross Income less than \$5,000	-	-	-	-	-	-
4. Adjusted Gross Income less than \$10,000	-	-	-	-	-	-
b. Head of Household (Unmarried)	\$ 1,000	\$ 1,000	\$ 2,000	\$ 3,760	\$ 4,804	\$ 4,862
1. Adjusted Gross Income of \$5,000 or More	-	-	-	-	-	-
2. Adjusted Gross Income less than \$5,000	-	-	-	-	-	-
c. Single and Married Filing Separate	\$ 500	\$ 500	\$ 1,000	\$ 1,880	\$ 2,402	\$ 2,431
1. Adjusted Gross Income of \$5,000 or More	-	-	-	-	-	-
2. Adjusted Gross Income less than \$5,000	-	-	-	-	-	-